



STATE OF WEST VIRGINIA
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EARL RAY TOMBLIN
GOVERNOR

April 1, 2016

VIA HAND DELIVERY

The Honorable Natalie E. Tennant
Secretary of State
State of West Virginia
Building 1, Suite 157-K
State Capitol
Charleston, WV 25305

Re: Enrolled Committee Substitute for Senate Bill 157

Dear Secretary of State Tennant:

Pursuant to the provisions of section fourteen, article VII of the Constitution of West Virginia, I hereby disapprove Enrolled Committee Substitute for Senate Bill 157. This bill authorizes, repeals and directs promulgation of several legislative and procedural rules by the Department of Revenue. Among these is a legislative rule relating to the "Valuation of Timberland and Managed Timberland." The authorization for this rule includes significant amendment to the rule, which is problematic for two reasons. First, these amendments occurred in the last days of the legislative session, not permitting those affected by such changes to fully appreciate or address the impacts of such changes. Second, these amendments will have a disproportionate and significant negative impact on the counties located in southern West Virginia. These amendments deserve further review before we make such sweeping changes in the law. For these reasons, I disapprove this bill.

Sincerely,

A handwritten signature in cursive script that reads "Earl Ray Tomblin".

Earl Ray Tomblin
Governor

cc: The Hon. Tim Armstead
Speaker of the House of Delegates

The Hon. William P. Cole III
President of the Senate